

SECOND REGULAR SESSION

# SENATE BILL NO. 1165

92ND GENERAL ASSEMBLY

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INTRODUCED BY SENATOR RUSSELL.

Read 1st time January 27, 2004, and ordered printed.

TERRY L. SPIELER, Secretary.

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## AN ACT

To repeal section 67.2015, RSMo, relating to taxation in any county of the third classification without a township form of government and with more than eight thousand three hundred but less than eight thousand four hundred inhabitants, with an effective date.

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*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Section 67.2015, RSMo, is repealed, to read as follows:

[67.2015. 1. The governing body of any county of the third classification without a township form of government and with more than eight thousand three hundred but less than eight thousand four hundred inhabitants may impose, by ordinance or order, a surcharge on the sale of each ticket or other charge allowing admission to or participation in any private tourist attraction and on the daily rental of rooms or accommodations paid by transient guests of hotels, motels or campgrounds, as defined in section 94.802, RSMo, in such county, at a rate not to exceed five percent of such admission or amount. For purposes of this section, "private tourist attraction" means:

- (1) Organized trail rides; and
- (2) Canoe rentals.

Attractions operating on an occasional or intermittent basis for fund- raising purposes by nonprofit charitable organizations whose ordinary activities do not involve the operation of such attractions shall be exempt from the surcharge imposed by this section.

2. Every retailer, vendor, operator, and other person who sells goods and services subject to the surcharge imposed pursuant to this section shall be liable and responsible for the payment of surcharges due and shall make a return and remit

**EXPLANATION--Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

such surcharges to the county, at such times and in such manner as the governing body of the county shall prescribe. The collection of the surcharges imposed by this section shall be computed in accordance with schedules or systems approved by the governing body of the county.

3. All surcharges authorized and collected under this section shall be deposited by the county in a special trust fund to be known as the "County Tourism Surcharge Trust Fund". The moneys in such fund shall not be commingled with any funds of the county. Moneys in the fund shall be used solely by the county for the promotion of tourism within the county. The surcharge authorized by this section shall be in addition to any and all other taxes allowed by law, but no order imposing a surcharge pursuant to this section shall be effective unless the governing body of the county submits to the voters of the county at a county or state general, primary, or special election a proposal to authorize the governing body of the county to impose such surcharge.

4. The ballot of submission shall contain, but need not be limited to:

Shall the county of ..... (insert name of county) impose a surcharge of (insert rate of tax) percent on the sales, charges or admissions on all hotels, motels or campgrounds rented for thirty days or less, and on the sales, charges or admissions to all private tourist attractions in the county?

☐ YES

☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the order imposing the surcharge shall be effective. If a majority of the votes cast by the qualified voters voting on the proposal are opposed to the proposal, then the governing body of the county shall have no power to impose the surcharge authorized in this section unless and until the governing body of the county again submits another proposal to authorize the governing body of the county to impose the surcharge authorized by this section, and such proposal is approved by the requisite majority of the qualified voters voting thereon.

5. The surcharge authorized by this section shall become effective within ninety days from the date such surcharges are approved by the voters of the county pursuant to this section. After the effective date of any surcharge imposed by this section, the county shall perform all functions incident to the administration, collection, enforcement, and operation of the surcharge. The surcharge imposed by this section shall be reported upon such forms as may be prescribed by the governing body of the county.]

Section B. Section A of this act shall become effective September 1, 2004.

Unofficial

Bill

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